Docket No. AMENDMENT TRANSMITTAL LETTER 09619/000L117-US0 Art Untit Filing Date Application No. Examiner January 3, 2002 N/A 10/037,475 L. Falasco Applicant(s): Tadaaki Oikawa, et al. MAGNETIC RECORDING MEDIUM, METHOD FOR MANUFACTURING A MAGNETIC Invention: RECORDING MEDIUM AND MAGNETIC RECORDING DEVICE TO THE COMMISSIONER FOR PATENTS Transmitted herewith is an amendment in the above-identified application. The fee has been calculated and is transmitted as shown below. **CLAIMS AS AMENDED** Highest Claims Remaining Number Number Extra Claims After Previously Amendment Present Rate Paid **Total Claims** 10 20 Х Independent 0.00 4 4 Х Claims Multiple Dependent Claims (check if applicable) Other fee (please specify): TOTAL ADDITIONAL FEE FOR THIS AMENDMENT: Small Entity x Large Entity x No additional fee is required for this amendment. Please charge Deposit Account No. in the amount of \$ A duplicate copy of this sheet is enclosed. A check in the amount of \$ to cover the filing fee is enclosed. Payment by credit card. Form PTO-2038 is attached. x | The Director is hereby authorized to charge and credit Deposit Account No. 04-0100 as described below. A duplicate copy of this sheet is enclosed. Credit any overpayment. x Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17. Dated: January 7, 2004 Louis J. De Juidice Attorney Reg. No.: 47,522 DARBY & DARBY P.C. P.O. Box 5257 New York, New York 10150-5257 (212) 527-7783

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Amendment in Response to Non-Final Office Action(13 pages);

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(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

V 3 49694195US

Tadaaki Oikawa, et al.

Customer No.: 07278

Application No.: 10/037,475

Art Unit: 1773

Filed: January 3, 2002

Examiner: Louis V. Falasco

For: MAGNETIC RECORDING MEDIUM, METHOD FOR MANUFACTURING A MAGNETIC RECORDING MEDIUM AND

MAGNETIC RECORDING DEVICE

Response to Office Action

MAIL STOP Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 7, 2003 (Paper No. 9), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Listing of the Claims begins on page 3 of this paper.

Remarks begin on page 8 of this paper.